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Resolutions

2004/64
International Conference on Financing for Development

The Economic and Social Council,

Recalling General Assembly resolutions 56/210 B of 9 July 2002, 57/250, 57/272 and 57/273 of 20 December 2002, 57/270 B of 23 June 2003 and 58/230 of 23 December 2003,

Recalling also its resolutions 2002/34 of 26 July 2002 and 2003/47 of 24 July 2003,

Recalling further General Assembly resolution 58/291 of 6 May 2004, entitled "Follow-up to the outcome of the Millennium Summit and integrated and coordinated implementation of and follow-up to the outcomes of the major United Nations conferences and summits in the economic and social fields",

Reaffirming its commitment to contribute to the implementation of the Monterrey Consensus of the International Conference on Financing for Development,[1]

Stressing the importance of staying fully engaged, nationally, regionally and internationally, in order to ensure both proper follow-up to and implementation of commitments made and agreements reached at the International Conference on Financing for Development, and to continue to build bridges between development, finance and trade organizations and initiatives, within the framework of the holistic agenda of the Conference,

Taking note of the interactive discussions, among all stakeholders, during the special high-level meeting of the Economic and Social Council with the Bretton Woods institutions and the World Trade Organization, held in New York on 26 April 2004, in which the President of the Trade and Development Board of the United Nations Conference on Trade and Development participated for the first time, as mandated by the General Assembly in its resolution 57/270 B, and welcoming the increased participation of high-level governmental representatives as well as senior intergovernmental and management officials from the major institutional stakeholders in the Monterrey process,

Encouraging the continued participation of non-governmental organizations and the business sector in the Monterrey process and expressing its readiness to continue its work in the innovative and participatory spirit that characterized the International Conference on Financing for Development, strengthening the role of the Economic and Social Council in its interaction with non-governmental organizations and the business sector, in accordance with paragraph 9 of Council resolution 2003/47,

1. *Emphasizes* the link between financing for development and the achievement of the internationally agreed development goals, including those contained in the United Nations Millennium Declaration;[2]

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[1] *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex.

[2] See General Assembly resolution 55/2.

2. *Takes note* of the note by the Secretary-General on coherence, coordination and cooperation in the context of the implementation of the Monterrey Consensus of the International Conference on Financing for Development,[3] prepared in collaboration with the major institutional stakeholders and other relevant organizations of the United Nations system, and of the summary by the President of the Economic and Social Council of the special high-level meeting of the Council with the Bretton Woods institutions and the World Trade Organization, held in New York on 26 April 2004;[4]

3. *Looks forward* to the contribution to the 2005 high-level event of the next special high-level spring meeting of the Economic and Social Council on financing for development, in accordance with the modalities to be set out by the General Assembly at its fifty-ninth session;

4. *Encourages* the Financing for Development Office of the Secretariat, in accordance with General Assembly resolution 58/230 of 23 December 2003, to continue supporting the intergovernmental process entrusted with the follow-up to the International Conference on Financing for Development, as well as to continue, within its mandate, and with the participation of all stakeholders including the private sector, civil society and academia, to organize consultations and workshops to examine issues related to the mobilization of resources for financing development and poverty eradication and to organize workshops, panel discussions and other activities to promote best practices and exchange information on the implementation of the commitments made and agreements reached at the Conference;

5. *Decides* that the Department of Economic and Social Affairs of the Secretariat, in collaboration with the secretariats of the Bretton Woods institutions, the World Trade Organization, the United Nations Conference on Trade and Development and other institutional stakeholders, shall prepare the necessary documentation for the high-level spring meetings of the Economic and Social Council, and also decides to invite all institutional stakeholders to provide the Secretary-General with interim reports during the first quarter of the year on the work undertaken and planned in their respective areas of competence regarding implementation of the different components of the Monterrey Consensus of the International Conference on Financing for Development,[1] with the understanding that those reports shall constitute essential inputs to the preparation of the meetings;

6. *Encourages* the regional commissions, with the support of regional development banks, as appropriate, and in cooperation with the United Nations funds and programmes, to continue to strengthen their efforts in addressing regional and interregional aspects of the follow-up to the International Conference on Financing for Development, in the context of General Assembly resolution 58/230, and to provide inputs to the High-level Dialogue on Financing for Development as well as to the spring meeting of the Economic and Social Council;

7. *Encourages* the President of the Economic and Social Council, in consultation with all major institutional stakeholders, to focus the high-level spring meeting on specific issues, under the overall theme of coherence, coordination and cooperation in the context of the implementation of the Monterrey Consensus,

[3] E/2004/50.

[4] A/59/92-E/2004/73 and Add.1 and 2.

within the holistic integrated approach of the Consensus, and to report thereon to the Council well in advance of the meeting, and, in this regard, underlines the importance of transparency and openness with respect to Member States;

8. *Stresses* the importance of pursuing appropriate policy and regulatory frameworks at the national level and in a manner consistent with national laws so as to foster a dynamic and well-functioning business sector able to increase economic growth and reduce poverty, while recognizing that the appropriate role of government in market-oriented economies will vary from country to country;

9. *Takes note* of the outcomes of the eleventh session of the United Nations Conference on Trade and Development, held in São Paulo, Brazil, from 13 to 18 June 2004, namely, the São Paulo Consensus[5] and UNCTAD XI — the Spirit of São Paulo,[6] which contain relevant provisions with respect to the follow-up process of the International Conference on Financing for Development, and requests the United Nations Conference on Trade and Development to continue to contribute to the implementation of that process;

10. *Requests* the Secretary General to submit a report on financing for development pertaining to the role of the private sector, taking into consideration the report entitled "Unleashing entrepreneurship: making business work for the poor",[7] for consideration by the General Assembly, under the relevant agenda items, at its fifty-ninth session.

52nd plenary meeting
16 September 2004

2004/65
Implementation of the Programme of Action for the Least Developed Countries for the Decade 2001-2010

The Economic and Social Council,

Recalling the Brussels Declaration[8] and the Programme of Action for the Least Developed Countries for the Decade 2001-2010,[9]

Recalling also its decision 2001/320 of 24 October 2001, in which it decided to establish under the regular agenda item entitled "Integrated and coordinated implementation of and follow-up to the major United Nations conferences and summits", a regular sub-item entitled "Review and coordination of the implementation of the Programme of Action for the Least Developed Countries for the Decade 2001-2010",

Recalling further its resolution 2003/17 of 22 July 2003 and its decision 2003/287 of 24 July 2003, as well as the ministerial declaration of the high-level segment of its substantive session of 2004 on the theme "Resources mobilization and enabling environment for poverty eradication in the context of the

[5] TD/412, chap. II.
[6] TD/412, chap. I.
[7] The complete report is available from http://www.undp.org/cpsd.
[8] A/CONF.191/13, chap. I.
[9] A/CONF.191/13, chap. II.

implementation of the Programme of Action for the Least Developed Countries for the Decade 2001-2010",[10]

Acknowledging the presentation made by the Director-General of the International Labour Organization during the 2004 high-level segment of the Economic and Social Council on the report of the World Commission on the Social Dimension of Globalization entitled "A fair globalization: creating opportunities for all"[11] as it relates to the successful implementation of the Programme of Action,

Taking note of the report of the Secretary-General,[12]

1. *Expresses its concern* over the still weak implementation of the Programme of Action for the Least Developed Countries for the Decade 2001-2010;[9]

2. *Urges* the least developed countries and their bilateral and multilateral development partners to undertake increased efforts and to adopt speedy measures with a view to creating an overall enabling environment for the implementation of the Programme of Action and to meeting its goals and targets in a timely manner;

3. *Reiterates* the critical importance of the participation of government representatives from the least developed countries in the annual assessment of the Programme of Action by the Economic and Social Council, and in this regard requests the Secretary-General to take concrete measures for the full implementation of the provision of paragraph 8 of General Assembly resolution 58/228 of 23 December 2003;

4. *Calls upon* the Secretary-General, while stressing the central role of the Economic and Social Council in the coordination of actions in the United Nations system for the implementation of the Programme of Action, to take appropriate measures to strengthen the efficiency and effectiveness of the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States so that it can fulfil its functions in accordance with General Assembly resolution 56/227 of 24 December 2001;

5. *Reiterates* that the review of the Programme of Action and the evaluation of the performance of the least developed countries and their development partners in implementing their various commitments should be based on the goals and targets set out in the Programme of Action;

6. *Requests* the Secretary-General to submit an annual progress report on the implementation of the Programme of Action in a more analytical and results-oriented manner by placing greater emphasis on concrete results and indicating the progress achieved in its implementation, which could include the use of a matrix of achievements;

7. *Also requests* the Secretary-General to ensure that the report takes into consideration the broader development agenda and existing reporting mechanisms in order to avoid duplication.

53rd plenary meeting
5 November 2004

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[10] See A/59/3 and Add.1, chap. III, para. 49. The entire report of the Economic and Social Council for 2004 will be issued in final form as *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 3* (A/59/3/Rev.1).

[11] A/59/98-E/2004/79, annex.

[12] A/59/94-E/2004/77.

2004/66
Smooth transition strategy for countries graduating from the list of least developed countries

The Economic and Social Council,

Recommends to the General Assembly the adoption of the following draft resolution:

"*The General Assembly,*

"*Recalling* its resolution 46/206 of 20 December 1991,

"*Recalling also* Economic and Social Council decision 2004/299 of 23 July 2004,

"*Reconfirming* Economic and Social Council resolutions 2000/34 of 28 July 2000, 2001/43 of 24 October 2001, 2002/36 of 26 July 2002 and 2004/3 of 3 June 2004,

"*Taking note* of the report of the Secretary-General on formulating a smooth transition strategy for countries graduating from least developed country status,[13]

"1. *Re-emphasizes* the need for a smooth transition for countries graduating from the list of least developed countries;

"2. *Reconfirms* that graduating from the list of least developed countries should not result in a disruption of development plans, programmes and projects;

"3. *Decides* that the process through which to ensure a smooth transition of countries graduating from the list of least developed countries shall unfold as follows:

"(a) When the Committee for Development Policy, in its triennial review of the list of least developed countries, identifies a country that meets the criteria for graduation for the first time, it will submit its findings to the Economic and Social Council;

"(b) After a country has met the criteria for graduation for the first time, the Secretary-General of the United Nations will invite the Secretary-General of the United Nations Conference on Trade and Development to prepare a vulnerability profile[14] on the identified country, as described in paragraph 3 (a) above, to be taken into account by the Committee for Development Policy at its subsequent triennial review;

"(c) At the subsequent triennial review undertaken by the Committee for Development Policy, referred to in paragraph 3 (b) above, the qualification for graduation of the country will be reviewed and, if reconfirmed, the Committee will submit a recommendation, in accordance with the established procedures, to the Economic and Social Council;

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[13] E/2004/94.

[14] See *Official Records of the Economic and Social Council, 1999, Supplement No. 13* (E/1999/33), chap. III, para. 123.

"(d) The Economic and Social Council, in turn, will take action on the recommendation of the Committee for Development Policy at its first substantive session following the triennial review of the Committee and will transmit its decision to the General Assembly;

"(e) Three years following the General Assembly's decision to take note of the recommendation of the Committee for Development Policy to graduate a country from the list of least developed countries, graduation will become effective; during the three-year period, the country will remain on the list of least developed countries and will maintain the advantages associated with membership on that list;

"4. *Invites* the graduating country, in cooperation with its bilateral and multilateral development and trading partners and with the support of the United Nations system, to prepare, during the three-year period, a transition strategy to adjust to the phasing out, over a period appropriate to the development situation of the country, of the advantages associated with its membership on the list of least developed countries, and to identify actions to be taken by the graduating country and its bilateral and multilateral development and trading partners to that end;

"5. *Recommends* that the graduating country establish, in cooperation with its bilateral and multilateral development and trading partners, a consultative mechanism to facilitate the preparation of the transition strategy and the identification of the associated actions;

"6. *Requests* the Administrator of the United Nations Development Programme, in his capacity as Chair of the United Nations Development Group, to assist countries graduating from the list of least developed countries by providing, if requested, the support to the consultative mechanism of the United Nations Resident Coordinator and the United Nations Country Team;

"7. *Urges* all development partners to support the implementation of the transition strategy and to avoid any abrupt reductions in either official development assistance or technical assistance provided to the graduated country;

"8. *Invites* development and trading partners to consider extending to the graduated country trade preferences previously made available as a result of least developed country status or reducing them in a phased manner in order to avoid their abrupt reduction;

"9. *Invites* all members of the World Trade Organization to consider extending to a graduated country, as appropriate, the existing special and differential treatment and exemptions available to least developed countries for a period appropriate to the development situation;

"10. *Recommends* that the continued implementation of technical assistance programmes under the Integrated Framework for Trade-related Technical Assistance to Least Developed Countries be considered for the graduated country over a period appropriate to the development situation of the country;

"11. *Invites* the Government of the graduated country to closely monitor, with the support of the consultative mechanism, the implementation

of the transition strategy and to keep the Secretary-General informed on a regular basis;

"12. *Requests* the Committee for Development Policy to continue to carry out the monitoring of the development progress of the graduated country as a complement to its triennial review of the list of least developed countries, with the assistance and support of other relevant entities, and to report to the Economic and Social Council."

53rd plenary meeting
5 November 2004

2004/67
Report of the Committee for Development Policy on its sixth session

The Economic and Social Council,

Recalling its decision 2004/299 of 23 July 2004 on the report of the Committee for Development Policy,

Taking into account its resolution 2004/66 of 5 November 2004 on a smooth transition strategy for countries graduating from the list of least developed countries,

1. *Endorses* the recommendation of the Committee for Development Policy that Cape Verde and Maldives be graduated from the least developed country category, as contained in the report of the Committee on its sixth session;[15]

2. *Recommends* that the General Assembly take note of the recommendation of the Committee for Development Policy that Cape Verde and Maldives be graduated from the least developed country category.

53rd plenary meeting
5 November 2004

2004/68
Science and technology for development

I. Promoting the application of science and technology to meet the development goals contained in the United Nations Millennium Declaration

The Economic and Social Council,

Welcoming the work of the Commission on Science and Technology for Development on its theme "Promoting the application of science and technology to meet the development goals contained in the United Nations Millennium Declaration" and taking note of the findings, which include, inter alia, the following:

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[15] See *Official Records of the Economic and Social Council, 2004, Supplement No. 13* (E/2004/33), chap. I, para. 1.

1. Most developing countries are unlikely to meet the internationally agreed development goals, including those contained in the United Nations Millennium Declaration,[16] without a clear political commitment to making science and technology top priorities in their development agenda;

2. Many developing countries lack solid science and technology bases. Science and technology institutions and national innovation systems in many developing countries are fragmented and uncoordinated and links between them and the private business sector are poorly developed. Review and analysis of national science, technology and innovation policies and institutional and legal frameworks, including advisory bodies and mechanisms, are urgently needed to ensure that they serve the needs of development effectively;

3. The lack of a solid science and technology base not only results from poor human and capital resources, but also stems from a lack of appreciation of the critical role of science and technology in development, as well as from an incoherent methodology for establishing such a base and the absence of a coherent policy addressing national needs and human and capital resources;

4. For developing countries to meet the internationally agreed development goals, including those contained in the United Nations Millennium Declaration, they need access to new and emerging technologies, which requires technology transfer, technical cooperation and the building and nurturing of a scientific and technological capacity to participate in the development and adaptation of these technologies to local conditions;

5. Promoting the development and application of new and emerging technologies, most notably biotechnology and information and communication technologies as well as biomedical and environmental technologies, will both reduce the cost and increase the likelihood of attaining the internationally agreed development goals, including those contained in the United Nations Millennium Declaration;

6. Academia/government/industry partnerships and networking are essential in building scientific and technological capabilities and fostering policies and developments. Science and technology parks, business incubators and support organizations for innovation are effective mechanisms for promoting academia/government/industry partnerships and entrepreneurship;

7. The current North-South gap in respect of the generation and application of new and emerging technologies and their contribution to economic and social development constitutes a "technological divide" which must be bridged if developing countries are to participate effectively in a global inclusive knowledge society;

8. States need to invest in publicly funded universities and research institutions to improve infrastructure, quality of education and human resources. To enhance the impact of investment, Governments should consider linking funding of universities to performance in teaching and research;

9. Despite the efforts of various development agencies, poverty still persists in many parts of the world. There is a need to coordinate technical cooperation

[16] See General Assembly resolution 55/2.

programmes and to monitor progress so as to ensure policy coherence and socio-economic benefits for the poor;

10. In recent years, there has been a rapid rise in the number of open and collaborative projects to create public goods. These projects are extremely important, as they affect the ability of countries to achieve the development goals contained in the United Nations Millennium Declaration;

Decides to make the following recommendations for consideration by national Governments and the Commission on Science and Technology for Development:

(a) Governments are encouraged to undertake the following actions:

(i) Demonstrate their political commitment by increasing research and development expenditure in science and technology to at least 1 per cent of gross domestic product and encourage research and development, engineering and design, inter alia, in areas involving the assimilation of existing knowledge that address the needs of national development;

(ii) Establish and/or enhance national advisory bodies and their linkages to provide systematic and institutionalized science and technology advice to various branches of government responsible for coordinating and implementing development strategies;

(iii) Implement fiscal and other incentives to encourage research and development in the private sector and joint projects between private companies and public research and development institutes;

(iv) Strengthen universities and research institutions and develop centres of excellence in the fields of science and technology and encourage them to contribute to national development;

(v) Increase investment in scientific and technical education, particularly at tertiary and vocational levels, and adopt concrete measures to increase the enrolment of girls and women in scientific and engineering disciplines and ensure their representation in science and technology, particularly in decision-making positions;

(vi) Adopt special measures to attract and retain young and talented scientists and technologists, and establish close ties with expatriate scientists and engineers and encourage their participation in national development;

(vii) Strengthen the diffusion and commercialization of technology by encouraging venture capital and other forms of financial intermediaries supporting innovation from both public and private sources and establishing facilitatory institutions such as science parks and technology incubators;

(viii) Explore the potential of openly available public development projects for the enhancement of science and technology infrastructure;

(ix) Raise public awareness on the importance of science and technology in development and, in particular, the benefits, opportunities and risks of new and emerging technologies;

(b) The Commission on Science and Technology for Development, within existing resources and within the framework of its role in coordinating science and technology activities in the United Nations system, is requested to:

(i) Forge links between itself and national science and technology bodies in each country, in order to promote networking, share national experiences, facilitate information flows and increase the impact of the Commission's work. In this regard, the Commission is invited to establish an international network of science and technology institutions, including national science and technology commissions and other stakeholders in development such as the international research centres of the Trieste System. The new association would meet annually in conjunction with the regular sessions of the Commission;

(ii) Establish, in collaboration with the United Nations Development Programme and other institutions dealing with the use of science, technology and innovation in achieving the Millennium Development Goals, mechanisms for the ongoing review, evaluation and analysis of national strategies for achieving the internationally agreed development goals, including those contained in the United Nations Millennium Declaration, to ensure that science and technology play a central role. To this end, the Commission is invited to consider the feasibility of developing a reliable tool to monitor implementation and benchmark progress;

(iii) Explore the possibility of establishing new initiatives involving important development partners, such as the New Partnership for Africa's Development,[17] with a view to enhancing closer South-South and North-South collaboration in the area of science and technology;

(iv) Explore the feasibility of preparing and producing an annual world technology for development report that would include: technology achievement indicators and benchmarks, and a review of emerging technologies and related policies, as well as best practices and case studies on the application of science and technology towards the achievement of the internationally agreed development goals, including those contained in the United Nations Millennium Declaration;

(v) Provide a forum within the Science and Technology for Development Network[18] within which success stories and lessons learned could be shared in respect of national efforts to apply science and technology to serve the needs of development;

(vi) Interact closely with the United Nations Information and Communication Technologies Task Force, the International Telecommunication Union and regional commissions in order to assist developing countries in the implementation of national action plans to support the fulfilment of the goals indicated in the Declaration of Principles[19] and Plan of Action,[20] adopted by the World Summit on the Information Society, Geneva Phase, on 12 December 2003, and contribute to the preparation of the second phase of the Summit, to be held in Tunis in November 2005.

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[17] A/57/304, annex.

[18] http://www.unctad.org/stdev.

[19] See A/C.2/59/3, annex, chap. I, sect. A.

[20] See A/C.2/59/3, annex, chap. I, sect. B.

II. New substantive theme and other activities

The Economic and Social Council,

Endorses the following decision taken by the Commission on Science and Technology for Development at its seventh session:

> The Commission on Science and Technology for Development, recognizing that the implementation of the development goals contained in the United Nations Millennium Declaration entails significant reorientation in the use of science, technology and innovation policies to ensure that they serve the needs of development, especially for poverty reduction, recognizing also that national advisory bodies are essential in providing systematic and institutionalized science and technology advice to the executive and other branches of government responsible for coordinating and implementing development strategies, and taking note of the Declaration of Principles[18] and Plan of Action[19] adopted by the World Summit on the Information Society, Geneva Phase, on 12 December 2003, decides to select as its substantive theme for the intersessional period 2004-2005 "Science and technology promotion, advice and application for the achievement of the internationally agreed development goals contained in the United Nations Millennium Declaration" and considers that specific emphasis should be placed on at least three key areas: the mutual interaction and dependency of science and technology education and research and development; infrastructure-building as a foundation for scientific and technological development; and promoting gainful employment in general and enterprise development, in particular through the use of existing and emerging technologies, especially information and communication technologies and biotechnologies.

53rd plenary meeting
5 November 2004

2004/69
Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council,

Recalling General Assembly resolution 58/230 of 23 December 2003, in which the Assembly requested the Economic and Social Council, in its examination of the report of the Ad Hoc Group of Experts on International Cooperation in Tax Matters at its next substantive session to give consideration to the institutional framework for international cooperation in tax matters,

Reaffirming its resolutions 1273 (XLIII) of 4 August 1967, 1980/13 of 28 April 1980 and 1982/45 of 27 July 1982,

Taking note of the report of the Secretary-General on the eleventh meeting of the Ad Hoc Group of Experts on International Cooperation in Tax Matters,[21]

[21] E/2004/51.

Recognizing the call made in the Monterrey Consensus of the International Conference on Financing for Development,[22] for the strengthening of international tax cooperation through enhanced dialogue among national tax authorities and greater coordination of the work of the concerned multilateral bodies and relevant regional organizations, giving special attention to the needs of developing countries and countries with economies in transition,[23]

Taking note of the report of the Secretary-General on the implementation of and follow-up to commitments and agreements made at the International Conference on Financing for Development[24] and the recommendations contained therein,

Recognizing the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Noting the activities developing within the concerned multilateral bodies and relevant regional organizations, including the international tax dialogue,

Decides that:

(a) The Ad Hoc Group of Experts on International Cooperation in Tax Matters shall be renamed the Committee of Experts on International Cooperation in Tax Matters;

(b) The Committee shall comprise twenty-five members nominated by Governments and acting in their expert capacity, who are to be drawn from the fields of tax policy and tax administration and who are to be selected to reflect an adequate equitable geographical distribution, representing different tax systems. The members shall be appointed by the Secretary-General, after notification is given to the Economic and Social Council. The term of office shall be four years;

(c) The Committee as of 2005 shall meet in Geneva on a yearly basis for not more than five days, within existing resources;

(d) The Committee shall:

(i) Keep under review and update as necessary the *United Nations Model Double Taxation Convention between Developed and Developing Countries*[25] and the *Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries*;[26]

(ii) Provide a framework for dialogue with a view to enhancing and promoting international tax cooperation among national tax authorities;

(iii) Consider how new and emerging issues could affect international cooperation in tax matters and develop assessments, commentaries and appropriate recommendations;

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[22] *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex.

[23] Ibid., para. 64.

[24] A/58/216.

[25] Most recent issue: United Nations publication, Sales No. E.01.XVI.2.

[26] Most recent issue: ST/ESA/PAD/SER.E/37. Available from unpanl.un.org/intradoc/groups/public/documents/un/unpan008579.pdf. Previous issue: United Nations publication, Sales No. E.79.XVI.3.

(iv) Make recommendations on capacity-building and the provision of technical assistance to developing countries and countries with economies in transition;

(v) Give special attention to developing countries and countries with economies in transition in dealing with all the above issues;

(e) The Committee shall submit its report to the Economic and Social Council at its substantive session in July 2005, to be considered under the sub-item entitled "International cooperation in tax matters";

(f) The Committee shall be serviced by a small technical staff, which shall, inter alia, within existing resources, help collect and disseminate information on tax policies and practices, in collaboration with concerned multilateral bodies and relevant international organizations.

54th plenary meeting
11 November 2004

Decisions

2004/201 F
Elections to subsidiary and related bodies of the Economic and Social Council

At its 52nd plenary meeting, on 16 September 2004, the Economic and Social Council took the following action with regard to vacancies in its subsidiary and related bodies:

Commission on Population and Development

The Council elected **Thailand** to fill a postponed vacancy on the Commission for a term beginning on the date of election and expiring on 31 December 2005.

The Council further postponed the election of one member from Latin American and Caribbean States for a term beginning on the date of election and expiring on 31 December 2004, one member from Asian States for a term beginning on the date of election and expiring on 31 December 2005 and one member from Latin American and Caribbean States for a term beginning on the date of election and expiring on 31 December 2007.

Permanent Forum on Indigenous Issues

The Council elected Liliane **Muzangi Mbela** (Democratic Republic of the Congo) for a three-year term beginning on 1 January 2005 to fill a vacancy arising from the demise of Njuma **Ekundanayo** (Democratic Republic of the Congo).

Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting

The Council elected **Argentina** to fill a postponed vacancy for a term beginning on the date of election and expiring on 31 December 2006.

The Council postponed the election of one member from Asian States, two members from Latin American and Caribbean States and three members from Western European and other States for a term beginning on the date of election and expiring on 31 December 2005.

2004/318
Document considered by the Economic and Social Council in connection with coordination, programme and other questions

At its 52nd plenary meeting, on 16 September 2004, the Economic and Social Council took note of the report of the Committee for Programme and Coordination on its forty-fourth session.[27]

[27] *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 16* (A/59/16).

2004/319
Charter of Economic Rights and Duties of States

At its 52nd plenary meeting, on 16 September 2004, the Economic and Social Council took note of the report of the Secretary-General on the implementation of the Charter of Economic Rights and Duties of States[28] and decided to refer it to the General Assembly at its fifty-ninth session for action.

2004/320
Venue and dates of the twenty-third session of the Economic and Social Commission for Western Asia

At its 53rd plenary meeting, on 5 November, the Economic and Social Council decided to approve the request of the Economic and Social Commission for Western Asia to accept the invitation of the Government of the Syrian Arab Republic to hold the twenty-third session of the Commission in Damascus for a period of from three to four days during April/May 2005.

2004/321
Dates of and provisional agenda for the 2005 regular session and resumed 2005 session of the Committee on Non-Governmental Organizations

At its 53rd plenary meeting, on 5 November 2004, the Economic and Social Council:

(a) Decided that the 2005 regular session of the Committee on Non-Governmental Organizations would be held from 5 to 18 January 2005 and that its resumed 2005 session would be held from 9 to 20 May 2005 on the understanding that conference services for five days (5-7, 10 and 11 January 2005) would be provided on an as-available basis;

(b) Approved the provisional agenda for the 2005 session of the Committee as set out below:

Provisional agenda for the 2005 session of the Committee on Non-Governmental Organizations

1. Election of officers.
2. Adoption of the agenda and other organizational matters.
3. Applications for consultative status and requests for reclassification received from non-governmental organizations:
   (a) Applications for consultative status and requests for reclassification deferred from the previous session of the Committee;

[28] A/59/99-E/2004/83.

(b) New applications for consultative status and new requests for reclassification.

4. Quadrennial reports submitted by non-governmental organizations in general and special consultative status with the Economic and Social Council:

(a) Deferred quadrennial reports submitted by non-governmental organizations in general and special consultative status with the Council;

(b) Review of quadrennial reports submitted by non-governmental organizations in general and special consultative status with the Council.

5. Strengthening of the Non-Governmental Organizations Section of the Secretariat.

6. Review of the methods of work of the Committee: implementation of Economic and Social Council resolution 1996/31, including the process of accreditation of representatives of non-governmental organizations, and Council decision 1995/304:

(a) Process of accreditation of representatives of non-governmental organizations;

(b) Consideration of issues in the agenda of the informal working group;

(c) Other related matters.

7. Implementation of Economic and Social Council decision 2001/295.

8. Consideration of special reports.

9. General voluntary trust fund in support of the United Nations Non-Governmental Organizations Informal Regional Network.

10. Provisional agenda for the 2006 session of the Committee.

11. Adoption of the report of the Committee.

2004/322
Ad Hoc Advisory Group on Haiti

At its 54th plenary meeting, on 11 November 2004, the Economic and Social Council, recalling its resolution 2004/52 of 23 July 2004 on the long-term programme of support for Haiti, and in order to reactivate the Ad Hoc Advisory Group on Haiti, decided:

(a) To appoint the Permanent Representatives of Benin, Brazil, Canada, Chile, Haiti, Spain and Trinidad and Tobago to the United Nations as the members of the Ad Hoc Advisory Group on Haiti;

(b) That the Ad Hoc Advisory Group on Haiti would invite the participation of the President of the Economic and Social Council and the Special Representative

of the Secretary-General in Haiti, also acting as Chairman of the core group, in the work of the Group;

(c) That the Ad Hoc Advisory Group on Haiti would follow closely and provide advice on Haiti's long-term development strategy to promote socio-economic recovery and stability, with particular attention to the need to ensure coherence and sustainability in international support for Haiti, based on the long-term national development priorities, building upon the Interim Cooperation Framework and stressing the need to avoid overlap and duplication with respect to existing mechanisms;

(d) That the Ad Hoc Advisory Group would work with Member States, the core group, the Security Council, other United Nations organs, bodies and specialized agencies and, in particular, the United Nations Development Programme, the Bretton Woods institutions, regional organizations and institutions, including the Organization of American States and the Caribbean Community, the Inter-American Development Bank and other major stakeholders;

(e) To request the Ad Hoc Advisory Group on Haiti to submit a report on its work, with recommendations, as appropriate, to the Economic and Social Council at its substantive session of 2005.

2004/323
Regional cooperation

At its 54th plenary meeting, on 11 November 2004, the Economic and Social Council, recalling General Assembly resolution 57/270 B of 23 June 2003 and Council resolution 1998/46 of 31 July 1998, annex III:

(a) Decided to hold a dialogue with the Executive Secretaries of the regional commissions immediately after the high-level segment of the substantive session of the Economic and Social Council, and requested the Secretariat to ensure that the present decision was reflected in the programme of work for the substantive session of 2005 of the Council;

(b) Also decided to assess the implementation of the present decision in 2008 in the context of Economic and Social Council resolution 1998/46, annex III, and General Assembly resolution 57/270 B.

2004/324
Implementation of resolutions concerning the participation of associate member countries of the Economic Commission for Latin America and the Caribbean in the follow-up to United Nations world conferences and in the work of the Economic and Social Council

At its 54th plenary meeting, on 11 November 2004, the Economic and Social Council, decided to defer to the organizational session of the Council, in January 2005, its consideration of draft resolution III, entitled "Implementation of resolutions concerning the participation of associate member countries of the Economic Commission for Latin America and the Caribbean in the follow-up to

United Nations world conferences and in the work of the Economic and Social Council",[29] which had been approved by the Economic Commission for Latin America and the Caribbean at its thirtieth session for adoption by the Council.

2004/325
Recommendations of the Committee of Experts on Public Administration

At its 54th plenary meeting, on 11 November 2004, the Economic and Social Council decided to defer to the organizational session of the Council, in January 2005, its consideration of the recommendations contained in the report of the Committee of Experts on Public Administration on its third session.[30]

[29] See E/2004/15/Add.2

[30] *Official Records of the Economic and Social Council, 2004, Supplement No. 44* (E/2004/44).